

## ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji faktor-faktor yang mempengaruhi minat perilaku penggunaan sistem informasi akuntansi berbasis *e-commerce*. Adapun penelitian ini untuk menguji pengaruh sikap, norma subyektif, kontrol perilaku persepsian dan kemudahan penggunaan persepsian. Penelitian ini dilakukan di Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya (STIESIA) dengan responden mahasiswa prodi akuntansi angkatan 2016 yang masih aktif.

Penelitian ini merupakan penelitian kuantitatif dengan metode *purposive sampling* yang diperoleh sampel sebanyak 70 responden. Data didapat berdasarkan hasil kuesioner yang dikumpulkan oleh responden. Kemudian data dianalisis menggunakan metode analisis regresi berganda yang diolah menggunakan program *Statistical Product and Service Solution* (SPSS).

Hasil penelitian menunjukkan bahwa: (a). Sikap tidak berpengaruh terhadap minat perilaku bertransaksi menggunakan *e-commerce*, (b). Norma subyektif tidak berpengaruh terhadap minat perilaku bertransaksi menggunakan *e-commerce*, (c). Kontrol perilaku persepsian tidak berpengaruh terhadap minat perilaku bertransaksi menggunakan *e-commerce*, (d). Kemudahan penggunaan persepsian berpengaruh positif terhadap minat perilaku bertransaksi menggunakan *e-commerce*.

Kata kunci: *e-commerce*, sikap, norma, kontrol, kemudahan



## **ABSTRACT**

*This research aimed to examine some factors which affected behavior intention on the usage of accountancy information system which based on e-commerce. Moreover, it examined the effect of manner, subjective norm, perception of behavior control, the easiness of perception usage. Furthermore, the population was some School of Economics of Indonesia (STIESIA) accounting students with academic year of 2016.*

*The research was quantitative. Furthermore, the data collection technique used purposive sampling with 70 respondents as sample. Additionally, the data were taken from the respondents questionnaires. In addition, the data analysis technique used multiple regression with Statistical Product and Service Solution (SPSS).*

*The research result concluded as follows: (a) manner had no effect on the behavior intention of having transaction using e-commerce, (b) subjective norm had no effect on the behavior intention of having transaction using e-commerce, (c) perception behavior control had no effect on the behavior intention of having transaction using e-commerce, (d) easiness of perception usage had positive effect on the behavior intention of having transaction using e-commerce.*

*Keywords: e-commerce, manner, norm, control, easiness*

